



# **Quarantine Charges (Imposition— Customs) Act 2014**

**No. 16, 2014**

**An Act to impose, as taxes, charges in relation to matters connected with the administration of the *Quarantine Act 1908*, so far as those charges are duties of customs, and for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)



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**An Act to impose, as taxes, charges in relation to matters connected with the administration of the *Quarantine Act 1908*, so far as those charges are duties of customs, and for related purposes**

*[Assented to 31 March 2014]*

The Parliament of Australia enacts:

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## Part 1—Preliminary

### 1 Short title

This Act may be cited as the *Quarantine Charges (Imposition—Customs) Act 2014*.

### 2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 and 2 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	31 March 2014
2. Sections 3 to 12	The later of: (a) the start of the day after this Act receives the Royal Assent; and (b) immediately after the commencement of section 3 of the <i>Quarantine Charges (Collection) Act 2014</i> .  However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	1 April 2014 (paragraph (b) applies)
Note:	This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.	

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

### 3 Act binds the Crown

This Act binds the Crown in each of its capacities.

### 4 Extension to external Territories

- (1) This Act extends to the Territory of Christmas Island and the Territory of Cocos (Keeling) Islands.
- (2) A regulation may extend this Act or any provisions of this Act to any other external Territory that is prescribed by the regulation.

### 5 Extraterritorial application

*Extension to acts etc. outside Australian territory*

- (1) This Act extends to acts, omissions, matters and things outside the Australian territory.

*Meaning of Australian territory*

- (2) A reference in a provision of this Act to *Australian territory* is a reference to:
- (a) Australia, the Territory of Christmas Island, the Territory of Cocos (Keeling) Islands and any external Territory to which that provision extends; and
  - (b) the airspace over an area covered by paragraph (a); and
  - (c) the coastal sea of Australia, of the Territory of Christmas Island, of the Territory of Cocos (Keeling) Islands and of any other external Territory to which that provision extends.

Note 1: Under subsection 4(2), a regulation may extend this Act, or any provisions of this Act, to external Territories.

Note 2: The definition of *coastal sea* of Australia or an external Territory in subsection 15B(4) of the *Acts Interpretation Act 1901* includes the airspace over Australia or the external Territory.

Section 6

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**6 Act does not impose tax on property of a State**

- (1) This Act does not impose a tax on property of any kind belonging to a State.
- (2) In this section:

*property of any kind belonging to a State* has the same meaning as in section 114 of the Constitution.



## **Part 2—Charges**

### **7 Imposition of charges**

- (1) A regulation may prescribe a charge in relation to a prescribed matter connected with the administration of the *Quarantine Act 1908*.
- (2) The charges prescribed under subsection (1) are imposed, and are so imposed as taxes.
- (3) Two or more charges may be prescribed in relation to the same matter, and a single charge may be prescribed in relation to 2 or more matters.
- (4) This section imposes a charge only so far as that charge is a duty of customs within the meaning of section 55 of the Constitution.

### **8 Matters relating to amount of charges**

- (1) A regulation may prescribe a charge under subsection 7(1):
  - (a) by specifying an amount as the charge; or
  - (b) by specifying a method for calculating the amount of the charge.
- (2) Before the Governor-General makes a regulation under subsection 7(1) prescribing a charge in relation to a matter, the Minister must be satisfied that the amount of the charge is set at a level that is designed to recover no more than the Commonwealth's likely costs in connection with the matter.

### **9 Who is liable to pay charges**

A regulation may prescribe one or more persons who are liable to pay a specified charge prescribed under subsection 7(1).

Note: For matters related to the collection of charges prescribed under subsection 7(1), see the *Quarantine Charges (Collection) Act 2014*.

**Part 2** Charges

Section 10

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**10 Exemptions from charges**

A regulation may provide for exemptions from a charge prescribed under subsection 7(1).

## **Part 3—Validation**

### **11 Validation of fees charged under the *Quarantine Act 1908***

- (1) This section applies to each amount of a fee (including a booking fee or a late payment fee) that a section 86E determination purported to require a person to pay in relation to a matter, to the extent that the determination could not validly require the fee to be paid in relation to the matter.
  - (2) By force of this section, a charge of an equal amount is taken to have been imposed on the person in relation to the matter, and to have been so imposed as a tax.
  - (3) The amount of the charge for which the person is liable is:
    - (a) reduced by:
      - (i) the sum of any amounts paid by the person on account of the purported fee and not subsequently refunded under the *Quarantine Act 1908*; and
      - (ii) the sum of any amounts subsequently refunded to the person under that Act in respect of the purported fee; and
      - (iii) the sum of any amounts remitted under that Act in respect of the purported fee; and
    - (b) increased by so much of the sum of the amounts paid by the person on account of the purported fee as the person recovers from the Commonwealth.
- Note: For matters related to the collection of charges that are taken to have been imposed by this section, see section 42 of the *Quarantine Charges (Collection) Act 2014*.
- (4) A charge is taken to have been imposed by this section only so far as the charge would be a duty of customs within the meaning of section 55 of the Constitution.
  - (5) In this section:

Section 11

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***section 86E determination*** means a determination made under section 86E of the *Quarantine Act 1908* (as that section was in force at any time before the commencement of this section).

## **Part 4—Miscellaneous**

### **12 Regulations**

The Governor-General may make regulations prescribing matters:

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

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*[Minister's second reading speech made in—  
House of Representatives on 6 March 2014  
Senate on 20 March 2014]*

(25/14)

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